

ORDINANCE NO. 47 – 2020

AN ORDINANCE TO AMEND ORDINANCE NO. 180-2016 ENTITLED “AN ORDINANCE ESTABLISHING A FEE SCHEDULE FOR COUNTY SERVICES FOR VARIOUS COUNTY DEPARTMENTS” PURSUANT TO THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE

WHEREAS, pursuant to section 10(1)(ii)(a)(9-a) of the Municipal Home Rule Law, the County of Nassau has the power to adopt and amend legislation relating to the fixing, levy, collection and administration of charges, fees and penalties; and

WHEREAS, Ordinance 180-2016 establishes a fee schedule for county services for various County departments including a listing fee imposed as penalty on delinquent property tax payments; and

WHEREAS, the closure of all businesses deemed non-essential by the State of New York due to the COVID-19 pandemic has, inter alia, caused a dramatic rise in unemployment and underemployment in the downstate region, resulting in widespread termination of or reduction in income for many Nassau County residential taxpayers; and

WHEREAS, in the judgement of this Legislature, it is necessary and proper to afford some measure of economic relief to such taxpayers who, due to the financial hardship created by COVID-19, are unable to pay their property taxes in a timely fashion; and

WHEREAS, this Legislature accordingly deems it appropriate to waive the listing fee tax penalty imposed upon class one and class two residential properties: NOW THEREFORE

BE IT ORDAINED by the County Legislature as follows:

**Section 1.** Section 4 of Ordinance No. 180-2016 is amended to read as follows:

§4. The following fees are set or authorized and set for the County Treasurer for the following years.

Description	2017	2018	2019	2020
Deed Application per Parcel	\$125	\$125	\$175	\$175
Tax Sale Buyer Assignment (between two lien holders)	\$100	\$100	\$150	\$150
Assignment (From County to Lien Holder)	\$100	\$100	\$150	\$150
Affidavit in Lieu of Lost Certificate	\$50	\$50	\$75	\$75
Tax Lien Sale Registration – In Person Auction per day	\$125	\$125	\$175	\$175

Tax Lien Sale Registration – Online Auction per day	\$125	\$125	\$175	\$175
Penalty on Tax- Listing Fees	\$180	\$190	\$200	\$210

Notwithstanding the forgoing, listing fee tax penalties authorized and set by this section in connection with the delinquent payment of property taxes shall be waived for the year 2020 with respect to property classified as class one or class two pursuant to section 1802(1) of the Real Property Tax Law. The foregoing waiver shall not apply to listing fee tax penalties paid prior to May 18, 2020.

**Section 2. Severability.** If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 3. SEQRA Determination.** It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L., section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R. and section 1611 of the County Government Law of Nassau County, that the adoption of this ordinance is a “Type II” Action within the meaning of Sections 617.5(c)(26) and (33) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

**Section 4.** This ordinance shall take effect immediately upon final adoption.